

# MANAGEMENT CONTROL EVALUATION CERTIFICATION STATEMENT

1. REGULATION NUMBER  
OMB Cir A-123

2. DATE OF REGULATION  
21 Dec 2004

For use of this form, see AR 11-2; the proponent agency is ASA(FM).

3. ASSESSABLE UNIT  
Directorate of Morale, Welfare, and Recreation

4. FUNCTION  
DMWR, Sports, Purchase Card Program

5. METHOD OF EVALUATION (*Check one*)

X a. CHECKLIST

b. ALTERNATIVE METHOD (*Indicate method*)

APPENDIX (*Enter appropriate letter*)

6. EVALUATION CONDUCTED BY

a. NAME (Last, First, MI)  
Tutson, John

b. DATE OF EVALUATION  
20 Jan 2007

7. REMARKS (*Continue on reverse or use additional sheets of plain paper*)

Key management controls were tested by direct observation, file/documentation review, and sampling.

No material weaknesses were found during this evaluation period.

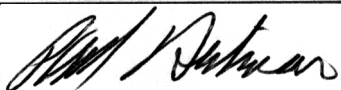
## 8. CERTIFICATION

I certify that the key management controls in this function have been evaluated in accordance with provisions of AR 11-2, Army Management Control Process. I also certify that corrective action has been initiated to resolve any deficiencies detected. These deficiencies and corrective actions (*if any*) are described above or in attached documentation. This certification statement and any supporting documentation will be retained on file subject to audit/inspection until superseded by a subsequent management control evaluation.

a. ASSESSABLE UNIT MANAGER

(1) Typed Name and Title  
Paul A. Heilman  
Director of Morale, Welfare, and Recreation

(2) Signature



b. DATE CERTIFIED

22 Jan 07

## **B. Review of Cardholder/Check Writer Accounts - Government Purchase Card Program**

### **1 Does Management Control Evaluation Checklist**

**Function.** The Function covered by this checklist is the administration of the Purchase Card Program.

**Purpose.** The purpose of this checklist is to assist Commanders and managers in evaluating the key management controls outlined below. It is not intended to cover all controls.

**Instructions.** Answers must be based on the actual testing of key management controls (e.g., document analysis, direct observation, sampling, simulation, other). Answers that indicate deficiencies must be explained and corrective action indicated in supporting documentation. These key management controls must be formally evaluated at least once every five years. Certification that this evaluation has been conducted must be accomplished on DA Form 11-2R (Management Control Evaluation Certification Statement).

the Cardholder have a letter delegating specified procurement authority from the Chief of the Contracting Office? YES

2. Has the cardholder received training on Army procedures for using the purchase card? YES

3. Has the cardholder participated in re-fresher training sessions or received refresher training material? YES

4. Does the cardholder know and comply with their monthly spending limits? YES

5. If the cardholder is required to use both appropriated and non-appropriated funds, does he/she have separate cards for each type of funds? NO

6. Are all purchases entered in the CARE purchase log? YES

7. Does the Cardholder obtain all required pre-purchase approvals and authorizations? YES

8. Are the cardholders monthly spending limits justified by their buying activity? YES

9. Were any unauthorized purchases made by the cardholder? (If answer is Yes, describe in "Comments" at the end of this review.) NO

10. Did Cardholder reconcile all transactions in CARE within three business days of end of cycle? YES

11. Did the cardholder allow others to use his/her card? NO

12. Did cardholder comply with requirements to purchase items IAW FAR Part 8? YES

13. Did cardholder rotate sources when placing repeat orders? YES

14. Did the cardholder document all transactions that posted to the Billing Statement but were not received and utilize a tracking system to verify subsequent delivery? YES

15. Does cardholder maintain supporting documentation? YES


16. Does cardholder reconcile all transactions and approve the Statement of Account within three business days of receipt? YES

17. Does the Cardholder reconcile transactions throughout the Billing Cycle? YES

18. Does cardholder follow the procedures for disputing transactions? ~~N/A~~ YES

19. Has the Billing Official acted on behalf of the Cardholder during the review period? ~~N/A~~ YES

20. Does the Cardholder use the reallocation feature of CARE properly? YES

 1/11/~~2006~~07  
Ron Finchem 11 Jan 07